SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok **Wednesday 31st December, 2025** **No. 495**

GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 08/2025-Rate/GST/SIKKIM **Date:- 16th January, 2025**

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 17/2017-State Tax (Rate), of the Government of Sikkim, Finance Department, dated the 28th June, 2017, namely:-

1. In the said notification, in the *Explanation*, for item (c), the following shall be substituted, namely,-
"specified premises" has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number 11/2017-State Tax (Rate) dated 28.06.2017.".

2. This notification shall come into force with effect from the 1st day of April, 2025.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department

S.G.P.G. - 495/ Com. 15/Gazette /13 Nos./ Dt:- 31.12.2025